



Trustees' Financial Summary

FY2015-16

Submit ID: 0966-25206475

**** Recalculated ****

56 Yellowstone County

0966 Billings H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Jeana Lervick **Phone #:** (406) 281-5039

(Signature)

(Date)

Chair, Board of Trustees: Greta Besch-Moen

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Sungard BiTech

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
204	MAC Medicaid Reimbursement	STATE	2004	
208	OTO Indian Education For All	STATE		
424	ReaCT Tobacco Free Grant	LOCAL		
450	Vo-Ed Carl Perkins Basic Grant	FEDERAL	5609668116BG	84.048A
454	Smarter Lunchrooms in Montana	FEDERAL	560966	10.564
460	EPA Award	LOCAL		
461	MT Womens Prison	STATE	2015	State
463	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL	5609664216	84.013A
475	Jobs for Montana Graduates	STATE		State
482	ACT Plus Testiing Grant	FEDERAL	5609668416	84.334
488	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	160117500320	84.126A
489	Yellowstone County Detention Facility	LOCAL	2015	
528	Vo Ed Agriculture	STATE	2005	State
529	Vo Ed Business/Marketing	STATE	2005	State
531	Vo Ed Health Occupations	STATE	2005	State
533	Vo Ed Family & Consumer Science	STATE	2005	State
534	Vo Ed Bio Med Sciences	STATE	2014	
537	Vo Ed Trades & Industry	STATE	2005	State
538	Vo Ed Tech Ed/Industrial Arts	STATE	2010	State
575	Jobs for Montana Graduates	STATE	2016	State
593	Advancing Agriculture Education Program	STATE	2012	NA

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,007,362.84	628,881.76		(83,424.34)
02	Taxes Receivable - Real and Personal (120-149)	191,522.67	22,606.72		
03	Taxes Receivable - Protested (150-159)	25,649.83	3,064.19		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				69,473.94
06	Other Current Assets (190-210)	7,744.17			332,912.09
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,232,279.51	654,552.67		318,961.69
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	548,691.93	106,625.34		177,477.64
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	548,691.93	106,625.34		177,477.64
DEFERRED INFLOWS					
36	Deferred Inflows (680)	76,801.66	8,999.50		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	151,438.04			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,455,347.88	538,927.83		141,484.05
52	TOTAL FUND BALANCE/EQUITY	3,606,785.92	538,927.83		141,484.05
53	TOTAL LIABILITIES AND FUND BALANCE	4,232,279.51	654,552.67		318,961.69

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	233,485.99	1,188,865.30	721,845.50	820,231.70
02	Taxes Receivable - Real and Personal (120-149)	9,890.92			14,314.54
03	Taxes Receivable - Protested (150-159)	1,248.20			1,930.81
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			162,670.75	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	244,625.11	1,188,865.30	884,516.25	836,477.05
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	27,800.00	101,059.39	18,955.12	42,420.96
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	27,800.00	101,059.39	18,955.12	42,420.96
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,525.31		3,614.91	5,784.85
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				17,518.13
48	Fund Balance for Budget	213,299.80	1,087,805.91	861,946.22	770,753.11
52	TOTAL FUND BALANCE/EQUITY	213,299.80	1,087,805.91	861,946.22	788,271.24
53	TOTAL LIABILITIES AND FUND BALANCE	244,625.11	1,188,865.30	884,516.25	836,477.05

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	213,540.03		421.75	561,009.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	120,632.07			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	334,172.10		421.75	561,009.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	64,596.34			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	64,596.34			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	269,575.76		421.75	561,009.76
52	TOTAL FUND BALANCE/EQUITY	269,575.76		421.75	561,009.76
53	TOTAL LIABILITIES AND FUND BALANCE	334,172.10		421.75	561,009.76

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	270,651.21	1,059,889.98		3,297,741.09
02	Taxes Receivable - Real and Personal (120-149)	16,580.95			7,821.71
03	Taxes Receivable - Protested (150-159)	2,236.47			1,053.85
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	289,468.63	1,059,889.98		3,306,616.65
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				52,736.10
25	Other Current Liabilities (621-679)	6,852.09			12,658.25
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	6,852.09			65,394.35
DEFERRED INFLOWS					
36	Deferred Inflows (680)	6,703.47			3,128.98
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	275,913.07	1,059,889.98		3,238,093.32
52	TOTAL FUND BALANCE/EQUITY	275,913.07	1,059,889.98		3,238,093.32
53	TOTAL LIABILITIES AND FUND BALANCE	289,468.63	1,059,889.98		3,306,616.65

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	861,537.24	223,094.39		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	861,537.24	223,094.39		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,829.79			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	1,829.79			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	859,707.45	223,094.39		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	859,707.45	223,094.39		
53	TOTAL LIABILITIES AND FUND BALANCE	861,537.24	223,094.39		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,872,080.71	350.54
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			289,412.38	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			8,161,493.09	350.54
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			2,036,162.41	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			2,036,162.41	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			6,125,330.68	350.54
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			6,125,330.68	350.54
53	TOTAL LIABILITIES AND FUND BALANCE			8,161,493.09	350.54

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,689,673.04	2,140,245.44	1,375,050.66
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		4,689,673.04	2,140,245.44	1,375,050.66
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		15,301.06	19,582.12	12,357.94
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		15,301.06	19,582.12	12,357.94
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		4,674,371.98	2,120,663.32	1,362,692.72
52	TOTAL FUND BALANCE/EQUITY		4,674,371.98	2,120,663.32	1,362,692.72
53	TOTAL LIABILITIES AND FUND BALANCE		4,689,673.04	2,140,245.44	1,375,050.66



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,997,979.14			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	6,997,979.14			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	6,997,979.14			
35	TOTAL LIABILITIES	6,997,979.14			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	6,997,979.14			



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		289,537.65		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		289,537.65		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		289,537.65		
35	TOTAL LIABILITIES		289,537.65		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		289,537.65		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10,590,300.05	12,778,548.90
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,326,174.51	411,374.74
	1190 Penalties and Interest on Taxes	13,262.98	17,658.40
	1310 Individual Tuition	27,467.40	28,861.96
	1510 Interest Earnings	51,154.45	17,985.72
	3110 Direct State Aid	15,381,326.55	15,884,603.18
	3111 Quality Educator	1,029,987.74	949,732.72
	3112 At Risk Student	118,552.52	112,656.47
	3113 Indian Education For All	107,936.40	110,872.80
	3114 American Indian Achievement Gap	102,000.00	105,575.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	1,534,862.09	1,465,940.59
	3116 Data For Achievement	79,365.00	106,200.00
	3117 State Tuition for State Placement	13,797.68	2,557.45
	3118 Natural Resource Development	109,609.85	178,330.04
	3120 State Guaranteed Tax Base Aid	5,481,260.58	5,406,902.82
	3444 State School Block Grant	2,088,423.16	2,088,423.16
	3446 SB96 Block Grant Reimbursement	170,543.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38,226,024.77	39,666,223.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		1XXX	Instruction		
			1XX Personal Services - Salaries	54,987.19	26,298.04
			2XX Personal Services - Employee Benefits	87.24	105.94
			5XX Other Purchased Services	46.51	28.20
			6XX Supplies and Materials	57.14	25.50
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	14,938,468.72	15,202,962.50
			2XX Personal Services - Employee Benefits	2,111,574.52	2,016,084.83
			3XX Purchased Professional and Technical Services	168,457.19	160,090.55
			4XX Purchased Property Services	89,572.78	47,438.97
			5XX Other Purchased Services	146,987.02	153,506.79
			6XX Supplies and Materials	634,723.82	609,101.44
			7XX Property and Equipment Acquisition	18,029.00	0.00
			810 Dues and Fees	0.00	7,762.00
			8XX Other Expenditures	5,681.50	767.50

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		21XX	Support Services - Students			
		1XX	Personal Services - Salaries	1,382,720.19	1,185,165.46	
		2XX	Personal Services - Employee Benefits	170,901.08	168,864.47	
		3XX	Purchased Professional and Technical Services	40,251.92	76,199.00	
		4XX	Purchased Property Services	388.39	236.25	
		5XX	Other Purchased Services	4,206.16	9,476.25	
		6XX	Supplies and Materials	12,499.57	5,208.15	
		810	Dues and Fees	0.00	200.00	
		8XX	Other Expenditures	334.00	0.00	
		221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	231,218.88	233,928.42	
		2XX	Personal Services - Employee Benefits	20,391.39	20,469.26	
		3XX	Purchased Professional and Technical Services	8,267.25	12,716.00	
		4XX	Purchased Property Services	1,227.23	1,001.08	
		5XX	Other Purchased Services	22,382.64	17,670.04	
		6XX	Supplies and Materials	49,697.09	31,392.52	
		7XX	Property and Equipment Acquisition	2,379.60	12,355.00	
		810	Dues and Fees	0.00	449.00	
		8XX	Other Expenditures	3,443.05	0.00	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	1,102,893.79	1,059,164.38	
		2XX	Personal Services - Employee Benefits	172,954.06	147,911.43	
		3XX	Purchased Professional and Technical Services	178,466.59	206,817.07	
		4XX	Purchased Property Services	602.75	377.86	
		5XX	Other Purchased Services	5,026.14	5,790.83	
		6XX	Supplies and Materials	96,125.86	63,841.76	
		7XX	Property and Equipment Acquisition	207.10	2,325.84	
		810	Dues and Fees	0.00	230.67	
		8XX	Other Expenditures	238.92	0.00	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	90,807.86	145,726.31	
		2XX	Personal Services - Employee Benefits	9,151.32	9,403.53	
		3XX	Purchased Professional and Technical Services	88,811.67	123,834.77	
		4XX	Purchased Property Services	1,399.88	1,698.29	
		5XX	Other Purchased Services	300,663.63	342,813.26	
		6XX	Supplies and Materials	5,984.67	6,779.96	
		7XX	Property and Equipment Acquisition	1,898.58	0.00	
		810	Dues and Fees	0.00	7,259.46	
		8XX	Other Expenditures	11,424.65	0.00	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	2,469,941.98	2,525,505.35	
		2XX	Personal Services - Employee Benefits	397,588.21	395,232.28	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	276.28	0.00
			4XX Purchased Property Services	4,935.78	4,753.35
			5XX Other Purchased Services	59,746.39	52,642.63
			6XX Supplies and Materials	17,029.89	16,678.31
			810 Dues and Fees	0.00	13,146.16
			8XX Other Expenditures	9,494.65	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	433,488.29	488,989.69
			2XX Personal Services - Employee Benefits	64,142.46	70,804.48
			3XX Purchased Professional and Technical Services	109,959.74	16,483.22
			4XX Purchased Property Services	31,094.86	2,647.81
			5XX Other Purchased Services	11,239.41	2,064.37
			6XX Supplies and Materials	49,898.33	10,908.57
			7XX Property and Equipment Acquisition	11,385.02	3,247.86
			810 Dues and Fees	0.00	1,761.36
			8XX Other Expenditures	3,093.99	3,325.83
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,122,368.77	2,119,247.56
			2XX Personal Services - Employee Benefits	506,719.59	518,182.35
			3XX Purchased Professional and Technical Services	135,300.66	147,017.79
			4XX Purchased Property Services	1,280,690.47	1,272,266.39
			5XX Other Purchased Services	118,863.95	32,741.74
			6XX Supplies and Materials	291,893.12	245,283.28
			7XX Property and Equipment Acquisition	30,991.33	36,999.63
			810 Dues and Fees	0.00	5,153.87
			8XX Other Expenditures	33,526.98	14,155.36
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,884.47	24,460.15
			2XX Personal Services - Employee Benefits	7.54	353.19
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	373,157.70	161,454.01
260	Non-Grant Bilingual Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	43,020.00	43,862.40
			2XX Personal Services - Employee Benefits	5,064.84	5,234.60
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	2,459,481.46	2,351,472.94
			2XX Personal Services - Employee Benefits	493,231.55	470,029.80
			3XX Purchased Professional and Technical Services	79.00	0.00
			4XX Purchased Property Services	17.90	207.54
			5XX Other Purchased Services	11,843.16	13,613.52

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	12,380.79	8,892.92
		21XX Support Services - Students			
		1XX Personal Services - Salaries		451,490.17	447,074.47
		2XX Personal Services - Employee Benefits		61,987.32	67,715.21
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		164,478.98	162,192.87
		2XX Personal Services - Employee Benefits		31,380.01	30,511.16
		5XX Other Purchased Services		554.40	637.23
		6XX Supplies and Materials		0.00	31.66
		7XX Property and Equipment Acquisition		46,848.00	0.00
		26XX Operation and Maintenance of Plant Services			
		6XX Supplies and Materials		0.00	5.90
	316 Data For Achievement				
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		27,108.82	0.00
		2XX Personal Services - Employee Benefits		2,788.89	0.00
		3XX Purchased Professional and Technical Services		44,202.38	0.00
		6XX Supplies and Materials		5,264.91	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
		1XX Personal Services - Salaries		3,760.22	2,629.12
		2XX Personal Services - Employee Benefits		31.93	7.17
		3XX Purchased Professional and Technical Services		4,550.00	9,060.00
		5XX Other Purchased Services		3,007.56	5,480.97
		6XX Supplies and Materials		3,679.65	5,267.64
		8XX Other Expenditures		374.00	0.00
		221X Improvement of Instruction Services			
		1XX Personal Services - Salaries		69,335.08	66,901.09
		2XX Personal Services - Employee Benefits		7,341.67	8,376.53
		5XX Other Purchased Services		23.10	69.30
		6XX Supplies and Materials		45.75	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX Personal Services - Salaries		934,346.72	946,220.50
		2XX Personal Services - Employee Benefits		125,572.90	173,588.17
		3XX Purchased Professional and Technical Services		6,000.00	1,780.99
		4XX Purchased Property Services		9,396.46	10,842.53
		5XX Other Purchased Services		2,520.93	4,073.80
		6XX Supplies and Materials		66,493.99	67,198.91
		810 Dues and Fees		0.00	2,061.00
		8XX Other Expenditures		5,160.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		21XX Support Services - Students				
			6XX Supplies and Materials	4,428.15	6,259.16	
			8XX Other Expenditures	135.00	135.00	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	5,204.31	4,049.95	
			2XX Personal Services - Employee Benefits	21.08	16.38	
			5XX Other Purchased Services	4,805.09	3,940.25	
			6XX Supplies and Materials	319.56	2,396.30	
			8XX Other Expenditures	2,745.00	149.00	
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	53.78	0.00	
			6XX Supplies and Materials	9,732.74	8,273.17	
			8XX Other Expenditures	0.00	35.00	
710	School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			4XX Purchased Property Services	6,974.69	7,000.00	
			5XX Other Purchased Services	89.70	0.00	
720	School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	1,066,659.92	1,115,222.00	
			2XX Personal Services - Employee Benefits	17,239.72	33,783.83	
			3XX Purchased Professional and Technical Services	16,828.39	21,115.70	
			4XX Purchased Property Services	8,356.41	28,305.94	
			5XX Other Purchased Services	517,235.25	529,048.63	
			6XX Supplies and Materials	6,018.80	7,473.83	
			810 Dues and Fees	0.00	26,815.41	
			8XX Other Expenditures	23,783.58	0.00	
890	Other Community Services					
	33XX Community Services					
			8XX Other Expenditures	800.00	0.00	
910	Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	2,422.15	0.00	
			2XX Personal Services - Employee Benefits	87.62	0.00	
999	Undistributed					
	61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	275,000.00	2,030,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,830,161.88	39,038,044.66	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					3,250,510.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,666,223.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,038,044.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	151,438.04	Less Last Year	423,342.04	(4b)	-271,904.00	
					-271,904.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,606,785.92	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,290,594.41	1,518,822.15
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	166,543.94	44,837.51
	1190 Penalties and Interest on Taxes	1,595.10	2,113.62
	1410 Individual Transportation Fees	562.50	2,063.78
	1510 Interest Earnings	6,037.12	2,122.99
	2220 County On-Schedule Trans Reimb	292,661.54	271,436.27
	3210 State On-Schedule Trans Reimb	292,661.55	271,436.29
	3444 State School Block Grant	85,136.19	85,136.19
	3446 SB96 Block Grant Reimbursement	19,942.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,155,734.45	2,197,968.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	93,339.02	90,905.84
			2XX Personal Services - Employee Benefits	17,025.87	21,114.49
		25XX Support Services - Business			
			8XX Other Expenditures	0.00	344.34
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,885.54	3,978.68
			2XX Personal Services - Employee Benefits	843.76	860.97
			4XX Purchased Property Services	521.28	439.74
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	54,750.92	46,281.56
			2XX Personal Services - Employee Benefits	7,206.44	6,874.60
			3XX Purchased Professional and Technical Services	1,000.00	999.99
			4XX Purchased Property Services	254.82	623.06
			5XX Other Purchased Services	1,667,383.50	1,540,181.38
			6XX Supplies and Materials	4,904.73	6,088.09
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	118,610.21	209,978.21
			2XX Personal Services - Employee Benefits	50,043.96	76,094.00
			5XX Other Purchased Services	16,659.57	17,034.76



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
831						
	998	School Safety Transfers to Building Reserve Fund				
	61XX	Operating Transfers to Other Funds				
		911	School Safety Transfer to Building Reserve Fund	196,450.38	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,232,880.00</u>	<u>2,021,799.71</u>	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					362,758.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,197,968.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,021,799.71	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					538,927.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		1,041.16	133.61
	1611 National School Lunch Program		1,133,484.60	946,790.61
	1622 Breakfast Sales		106,491.75	194,340.35
	1630 Catering Sales		311,648.04	302,293.92
	1632 Daily Adult Sales		46,583.73	35,481.06
	1900 Other Revenue from Local Sources		490,978.11	824,449.64
	3220 State Food Services Match		17,234.93	7,819.85
	4550 Federal Child Nutrition		3,231,274.88	3,481,047.30
	4555 School Foods Summer Program - 10.559		110,623.20	170,069.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,449,360.40	5,962,425.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2015 Value	2016 Value
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		1,998.18	0.00
			2XX Personal Services - Employee Benefits		111.16	0.00
			3XX Purchased Professional and Technical Services		5,542,454.65	5,889,950.71
			4XX Purchased Property Services		0.00	12,661.22
			5XX Other Purchased Services		7.81	75.99
			6XX Supplies and Materials		14,328.16	13,744.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					5,558,899.96	5,916,432.60

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						95,491.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,962,425.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,916,432.60	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						141,484.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	275,821.48	694,319.99
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	38,292.49	15,136.28
	1190 Penalties and Interest on Taxes	382.28	737.13
	1510 Interest Earnings	2,183.67	1,933.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		316,679.92	712,126.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	331,780.00	230,286.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	298,778.00
			2XX	Personal Services - Employee Benefits	0.00	89,245.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				331,780.00	618,309.00	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					119,481.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					712,126.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					618,309.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					213,299.80 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9,456.75	4,766.24
	2240 County Retirement Distribution	4,867,970.09	5,496,802.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,877,426.84	5,501,568.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	170	Distance Learning				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	20,459.39
	180	Summer School				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	9,871.54	4,687.02
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	2,742,778.59	2,794,609.55
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	252,830.96	215,766.93
		221X	Improvement of Instruction Services			
			2XX	Personal Services - Employee Benefits	41,509.43	41,692.38
		222X	Educational Media Services			
			2XX	Personal Services - Employee Benefits	235,928.75	245,389.42
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	33,058.85	42,174.25
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	443,414.80	450,113.42
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	100,602.87	108,445.13
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	384,505.53	381,991.12
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	10,885.53	12,608.09
	260	Non-Grant Bilingual Education				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7,723.14	7,817.47
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	441,536.88	472,346.46



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
			21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	81,053.49	79,680.77
			24XX Support Services - School Administration		
			2XX Personal Services - Employee Benefits	29,527.99	28,907.16
			27XX Student Transportation Services		
			2XX Personal Services - Employee Benefits	21,293.42	37,423.80
316	Data For Achievement				
			23XX Support Services - General Administration		
			2XX Personal Services - Employee Benefits	4,866.69	0.00
329	State Miscellaneous Grants				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	0.00	15.15
365	Indian Education for All - OTO & Ongoing				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	675.05	1,801.23
			221X Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	12,447.34	11,923.59
390	State Career & Technical Ed Entitlement - Undistributed				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	167,738.01	169,686.19
			24XX Support Services - School Administration		
			2XX Personal Services - Employee Benefits	934.30	721.81
394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	0.00	204.52
395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	0.00	136.34
397	State Career & Technical Ed Entitlement - Trades & Industry				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	0.00	75.75
610	Adult Continuing Education Programs				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	75,650.74	60,468.10
			21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	17,733.59	32,135.05
			23XX Support Services - General Administration		
			2XX Personal Services - Employee Benefits	339.48	0.00
			24XX Support Services - School Administration		
			2XX Personal Services - Employee Benefits	60,794.08	61,474.97
			26XX Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	6,135.71	6,544.89



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	191,491.46	198,762.75	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	793.56	0.00	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX Personal Services - Employee Benefits	18,633.10	20,401.50	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,394,754.88</u>	<u>5,508,464.20</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					1,094,701.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,501,568.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,508,464.20	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,087,805.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
204 MAC Medicaid Reimbursement		
	3357 Montana Administrative Claiming Reimbursement	75,664.26
424 ReaCT Tobacco Free Grant		
	1900 Other Revenue from Local Sources	384.38
450 Vo-Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	302,016.00
460 EPA Award		
	1900 Other Revenue from Local Sources	2,000.00
461 MT Womens Prison		
	1900 Other Revenue from Local Sources	130,717.29
463 Title I, Part D, Neglected, Delinquent & At-Risk Y		
	4200 Title I, Part A, Improving Basic Programs	6,207.31
482 ACT Plus Testiing Grant		
	4700 Federal Miscellaneous Grants from other State Agencies	6,086.00
488 Pre-Employment Trans Svs(Voc. Rehab)		
	4740 Pre-Employment Transition Services (DPHHS)	210,375.00
489 Yellowstone County Detention Facility		
	1900 Other Revenue from Local Sources	62,037.00
528 Vo Ed Agriculture		
	3900 State Career & Technical Ed Entitlement	3,900.00
529 Vo Ed Business/Marketing		
	3900 State Career & Technical Ed Entitlement	43,225.00
531 Vo Ed Health Occupations		
	3900 State Career & Technical Ed Entitlement	1,000.00
533 Vo Ed Family & Consumer Science		
	3900 State Career & Technical Ed Entitlement	53,734.00
534 Vo Ed Bio Med Sciences		
	3900 State Career & Technical Ed Entitlement	8,000.00
537 Vo Ed Trades & Industry		
	3900 State Career & Technical Ed Entitlement	27,835.09
538 Vo Ed Tech Ed/Industrial Arts		
	3900 State Career & Technical Ed Entitlement	48,941.91
575 Jobs for Montana Graduates		
	3290 State - Other State Grants	1,853.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		983,976.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
204	MAC Medicaid Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		5,303.31
			204 Subtotal		5,303.31
208	OTO Indian Education For All				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries		7,477.27
			2XX Personal Services - Employee Benefits		30.28
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		54.65
			208 Subtotal		7,562.20
424	ReaCT Tobacco Free Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		384.38
			424 Subtotal		384.38
450	Vo-Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,567.50
			2XX Personal Services - Employee Benefits		5.31
			3XX Purchased Professional and Technical Services		1,224.00
			5XX Other Purchased Services		4,464.84
			6XX Supplies and Materials		107,940.99
			7XX Property and Equipment Acquisition		139,101.18
			810 Dues and Fees		1,055.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		7,263.75
			2XX Personal Services - Employee Benefits		29.68
			5XX Other Purchased Services		32,669.54
			6XX Supplies and Materials		118.21
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		6,576.00
			450 Subtotal		302,016.00
460	EPA Award				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		220.00
			6XX Supplies and Materials		30.00
			460 Subtotal		250.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
461	MT Womens Prison				
	170	Distance Learning			
		1XXX	Instruction		
			1XX Personal Services - Salaries		114,793.95
			2XX Personal Services - Employee Benefits		15,923.34
			461 Subtotal		130,717.29
463	Title I, Part D, Neglected, Delinquent & At-Risk Y				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		275.63
			2XX Personal Services - Employee Benefits		1.12
			5XX Other Purchased Services		170.62
			6XX Supplies and Materials		5,629.94
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		130.00
			463 Subtotal		6,207.31
482	ACT Plus Testiing Grant				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,764.50
			2XX Personal Services - Employee Benefits		7.63
			5XX Other Purchased Services		94.94
			6XX Supplies and Materials		1,218.93
			482 Subtotal		6,086.00
488	Pre-Employment Trans Svs(Voc. Rehab)				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,512.69
			2XX Personal Services - Employee Benefits		6.14
			4XX Purchased Property Services		101.37
			5XX Other Purchased Services		18.00
		21XX	Support Services - Students		
			5XX Other Purchased Services		1,069.46
			6XX Supplies and Materials		8.42
			488 Subtotal		2,716.08
489	Yellowstone County Detention Facility				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		55,262.76
			2XX Personal Services - Employee Benefits		6,739.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		34.90
			489 Subtotal		62,037.00
528	Vo Ed Agriculture				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
			4XX Purchased Property Services		187.10
			6XX Supplies and Materials		3,081.65
			810 Dues and Fees		65.00
	34XX Extracurricular - Activities				
			6XX Supplies and Materials		17.75
			528 Subtotal		3,351.50
529	Vo Ed Business/Marketing				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries		5,858.15
			2XX Personal Services - Employee Benefits		6.87
			3XX Purchased Professional and Technical Services		145.00
			5XX Other Purchased Services		8,932.54
			6XX Supplies and Materials		41,905.59
			810 Dues and Fees		1,210.00
			529 Subtotal		58,058.15
531	Vo Ed Health Occupations				
	393 State Career & Technical Ed Entitlement - Health Occupations				
	1XXX Instruction				
			6XX Supplies and Materials		872.23
			531 Subtotal		872.23
533	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,147.50
			3XX Purchased Professional and Technical Services		234.00
			4XX Purchased Property Services		1,544.96
			5XX Other Purchased Services		7,469.51
			6XX Supplies and Materials		34,638.13
			810 Dues and Fees		600.00
			533 Subtotal		45,634.10
534	Vo Ed Bio Med Sciences				
	393 State Career & Technical Ed Entitlement - Health Occupations				
	1XXX Instruction				
			5XX Other Purchased Services		829.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		6,972.59
			810 Dues and Fees		159.00
			534 Subtotal		7,960.79
537	Vo Ed Trades & Industry				
	397 State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX Instruction			
			1XX Personal Services - Salaries		425.00
			3XX Purchased Professional and Technical Services		110.00
			4XX Purchased Property Services		1,165.30
			5XX Other Purchased Services		970.10
			6XX Supplies and Materials		21,789.03
			810 Dues and Fees		965.00
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services		149.48
			5XX Other Purchased Services		250.00
			6XX Supplies and Materials		403.04
			8XX Other Expenditures		886.87
			537 Subtotal		27,113.82
538	Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			1XX Personal Services - Salaries		765.00
			5XX Other Purchased Services		1,415.05
			6XX Supplies and Materials		34,167.64
			810 Dues and Fees		450.09
			538 Subtotal		36,797.78
575	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		85.00
			4XX Purchased Property Services		93.55
			5XX Other Purchased Services		226.70
			6XX Supplies and Materials		1,448.14
			575 Subtotal		1,853.39
593	Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education				
		1XXX Instruction			
			6XX Supplies and Materials		160.42
			593 Subtotal		160.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					705,081.75



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					583,051.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					983,976.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					705,081.75 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					861,946.22 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
204 MAC Medicaid Reimbursement	75,664.26	5,303.31	70,360.95
208 OTO Indian Education For All	0.00	7,562.20	-7,562.20
424 ReaCT Tobacco Free Grant	384.38	384.38	0.00
450 Vo-Ed Carl Perkins Basic Grant	302,016.00	302,016.00	0.00
460 EPA Award	2,000.00	250.00	1,750.00
461 MT Womens Prison	130,717.29	130,717.29	0.00
463 Title I, Part D, Neglected, Delinquent & At-Risk Y	6,207.31	6,207.31	0.00
482 ACT Plus Testiing Grant	6,086.00	6,086.00	0.00
488 Pre-Employment Trans Svs(Voc. Rehab)	210,375.00	2,716.08	207,658.92
489 Yellowstone County Detention Facility	62,037.00	62,037.00	0.00
528 Vo Ed Agriculture	3,900.00	3,351.50	548.50
529 Vo Ed Business/Marketing	43,225.00	58,058.15	-14,833.15
531 Vo Ed Health Occupations	1,000.00	872.23	127.77
533 Vo Ed Family & Consumer Science	53,734.00	45,634.10	8,099.90
534 Vo Ed Bio Med Sciences	8,000.00	7,960.79	39.21
537 Vo Ed Trades & Industry	27,835.09	27,113.82	721.27
538 Vo Ed Tech Ed/Industrial Arts	48,941.91	36,797.78	12,144.13
575 Jobs for Montana Graduates	1,853.39	1,853.39	0.00
593 Advancing Agriculture Education Program	0.00	160.42	-160.42
Total	983,976.63	705,081.75	278,894.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	829,521.27	952,136.05
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	102,397.75	31,701.65
	1190 Penalties and Interest on Taxes	1,021.92	1,341.78
	1340 Fees for Adult Education	311,997.05	306,985.35
	1510 Interest Earnings	8,243.73	4,572.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,253,181.72	1,296,737.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	421,395.38	339,275.61
			2XX Personal Services - Employee Benefits	35,753.97	39,650.30
			3XX Purchased Professional and Technical Services	25,739.52	0.00
			4XX Purchased Property Services	261.25	674.80
			5XX Other Purchased Services	2,793.85	8,163.89
			6XX Supplies and Materials	89,709.27	255,305.00
			810 Dues and Fees	0.00	278.85
			8XX Other Expenditures	5,085.50	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	98,780.95	180,304.00
			2XX Personal Services - Employee Benefits	15,349.38	21,800.96
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	1,371.30	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	1,891.00	0.00
			2XX Personal Services - Employee Benefits	7.66	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	338,639.70	344,925.01
			2XX Personal Services - Employee Benefits	53,738.37	72,279.51
			3XX Purchased Professional and Technical Services	130.00	8,585.50
			4XX Purchased Property Services	530.87	1,488.45
			5XX Other Purchased Services	104,074.74	9,437.18
			6XX Supplies and Materials	4,957.60	8,990.16
			7XX Property and Equipment Acquisition	1,505.82	0.00
			8XX Other Expenditures	275.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	34,177.57	36,722.18



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	10,133.87	10,543.53	
			3XX Purchased Professional and Technical Services	0.00	3,416.64	
			4XX Purchased Property Services	41,938.80	36,569.59	
			6XX Supplies and Materials	438.85	0.00	
			7XX Property and Equipment Acquisition	0.00	18,796.47	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,288,680.22</u>	<u>1,397,207.63</u>	

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						875,495.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,296,737.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,397,207.63	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	17,518.13	Less Last Year	4,272.34	(4b)	13,245.79	
						13,245.79	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						788,271.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	126,001.33	101,833.00
	1510 Interest Earnings	1,093.70	1,357.70
	1900 Other Revenue from Local Sources	835.00	3,005.34
	1982 Summer Session - Driver's Education Fees	133,445.00	207,702.08
	3260 State Driver's Education Reimbursement	138,125.44	120,632.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		399,500.47	434,530.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		307,089.80	369,160.61
		2XX Personal Services - Employee Benefits		10,531.69	11,618.91
		3XX Purchased Professional and Technical Services		9.03	0.00
		4XX Purchased Property Services		32,724.61	32,761.35
		5XX Other Purchased Services		4,947.38	5,387.12
		6XX Supplies and Materials		23,436.47	14,465.39
		810 Dues and Fees		0.00	337.65
		8XX Other Expenditures		265.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				379,004.46	433,731.03

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	268,776.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	434,530.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	433,731.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	269,575.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.94	2.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.94</u>	<u>2.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					419.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					421.75 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,184.43	3,458.38
	5300 Operating Transfers from Other Funds	245,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		247,184.43	3,458.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						557,551.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,458.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						561,009.76 (5)

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56 Yellowstone County

0966 Billings H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	961,256.74	1,062,556.38
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	132,486.27	35,827.03
	1190 Penalties and Interest on Taxes	1,190.84	1,553.25
	1510 Interest Earnings	7,433.94	4,026.06
	3281 State Technology Aid	36,204.34	35,852.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,138,572.13	1,139,815.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	46,440.16	18,980.58
			4XX Purchased Property Services	101.25	1,285.42
			5XX Other Purchased Services	6,405.55	1,809.00
			6XX Supplies and Materials	737,891.97	586,621.53
			7XX Property and Equipment Acquisition	24,087.00	0.00
			8XX Other Expenditures	32.00	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	211,294.01	317,671.48
			2XX Personal Services - Employee Benefits	30,045.97	51,472.17
			3XX Purchased Professional and Technical Services	5,673.12	0.00
			5XX Other Purchased Services	18,358.61	0.00
			6XX Supplies and Materials	44,601.33	29,160.18
			7XX Property and Equipment Acquisition	0.00	4,404.81
			8XX Other Expenditures	0.00	284.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,124,930.97	1,011,689.55



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					149,017.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,139,815.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,011,689.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	1,230.50	(4b)	-1,230.50	
					-1,230.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					275,913.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,632.32	5,639.39
	3445 State Combined Fund School Block Grant	256,535.10	256,535.10
	3447 SB96 Combined Block Grant Reimbursement	40,790.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		301,958.08	262,174.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	0.00	180.00
			6XX	Supplies and Materials	0.00	6,014.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	6,194.16

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					803,909.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					262,174.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,194.16 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,059,889.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	424,029.69	507,562.57
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	61,166.95	15,181.88
	1190 Penalties and Interest on Taxes	530.57	709.77
	1510 Interest Earnings	10,148.63	11,075.01
	3120 State Guaranteed Tax Base Aid	191,301.04	121,933.68
	4100 Federal Miscellaneous Grants - Direct from Feds	484,911.84	487,527.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,172,088.72	1,143,990.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			850 Interest on Debt	569,970.00	570,045.92
			860 Agent Fees/Issuance Costs	1,100.00	1,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				571,070.00	571,145.92

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	2,665,248.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,143,990.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	571,145.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,238,093.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,927.58	3,636.17
	1900 Other Revenue from Local Sources	5,537.03	4,098.56
	1910 Rentals	34,181.92	30,359.09
	5200 Sale or Compensation for Loss of Assets	52,192.79	331,433.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		95,839.32	369,527.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		6XX	Supplies and Materials	0.00	217.20
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	1,331.42	1,457.23
		2XX	Personal Services - Employee Benefits	368.51	233.67
		4XX	Purchased Property Services	0.00	265.65
		5XX	Other Purchased Services	514.61	208.81
		6XX	Supplies and Materials	91.56	0.00
	26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	0.00	4,137.71
		2XX	Personal Services - Employee Benefits	0.00	132.60
		4XX	Purchased Property Services	0.00	111,223.42
		6XX	Supplies and Materials	0.00	736.56
		7XX	Property and Equipment Acquisition	0.00	1,938.75
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	87,840.86	4,185.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,146.96	124,737.42



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Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					614,917.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					369,527.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					124,737.42	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					859,707.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61	
PRC	Revenue			2015 Value	2016 Value
	1510 Interest Earnings			1,261.36	1,375.26
831	5301 School Safety and Security Transfer			196,450.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				<u>197,711.74</u>	<u>1,375.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2015 Value	2016 Value
831	190 School Safety Projects					
	26XX Operation and Maintenance of Plant Services					
	6XX Supplies and Materials				20,873.58	0.00
	4XXX Facilities Acquisition and Construction Services					
	7XX Property and Equipment Acquisition				175,576.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>196,450.38</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						221,719.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,375.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						223,094.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 78
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	53,073.52	47,862.30
	1900 Other Revenue from Local Sources	18,926,034.21	19,168,591.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,979,107.73	19,216,454.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX	Personal Services - Salaries	103,791.47	114,469.13
			2XX	Personal Services - Employee Benefits	8,466.91	13,150.45
			3XX	Purchased Professional and Technical Services	15,453,587.74	16,342,361.84
			4XX	Purchased Property Services	19,113.47	19,066.14
			5XX	Other Purchased Services	2,643,153.46	2,694,438.90
			6XX	Supplies and Materials	1,528.79	3,838.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,229,641.84	19,187,325.24	

Schedule Of Changes Worksheet					Fund Code 78
Beginning Fund Balance					6,096,201.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,216,454.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,187,325.24 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,125,330.68 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

79 - Self Insurance Fund - Liability

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 79

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	0.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>0.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 79

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 79

Beginning Fund Balance					349.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					350.54 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,212.01	3,695.61
	1900 Other Revenue from Local Sources	383,582.85	383,486.09
	5300 Operating Transfers from Other Funds	30,000.00	2,030,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	70,000.00	2,070,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		485,794.86	4,487,181.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	0.00	2,921.06
		5XX	Other Purchased Services	0.00	3,264.32
		6XX	Supplies and Materials	0.00	1,598.76
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	125,565.83	118,019.17
		2XX	Personal Services - Employee Benefits	31,684.36	31,025.92
		3XX	Purchased Professional and Technical Services	24,479.69	0.00
		4XX	Purchased Property Services	0.00	76,096.33
		5XX	Other Purchased Services	673.49	0.00
		6XX	Supplies and Materials	803.09	89,082.38
		7XX	Property and Equipment Acquisition	0.00	9,995.00
	26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	15,546.91	15,919.46
		2XX	Personal Services - Employee Benefits	3,338.75	3,445.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				202,092.12	351,367.84



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	538,558.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,487,181.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	351,367.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,674,371.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15,389.46	14,270.41
	1XXX Revenues from Student Activities	2,757,539.30	2,803,422.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,772,928.76</u>	<u>2,817,692.70</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	2,578,900.71	2,771,582.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,578,900.71</u>	<u>2,771,582.99</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	2,074,553.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,817,692.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,771,582.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,120,663.32	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9,632.96	8,712.47
	1900 Other Revenue from Local Sources	150,053.68	135,417.63
	1920 Contributions/Donations from Private Sources	400,430.24	191,844.02
	9710 Residual Equity Transfers In	0.00	302.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		560,116.88	336,276.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	32,470.10	52,665.11
			2XX Personal Services - Employee Benefits	9,520.86	6,850.68
			3XX Purchased Professional and Technical Services	0.00	200.00
			4XX Purchased Property Services	1,430.00	940.00
			6XX Supplies and Materials	33,862.04	31,248.26
			870 Student Scholarships	0.00	4,600.00
			8XX Other Expenditures	0.00	50.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	25,617.57	25,463.91
			2XX Personal Services - Employee Benefits	89.48	82.08
			3XX Purchased Professional and Technical Services	19,817.34	16,777.35
			4XX Purchased Property Services	4,870.53	6,122.11
			5XX Other Purchased Services	89,848.26	40,770.20
			6XX Supplies and Materials	169,104.21	202,733.02
			8XX Other Expenditures	9,242.50	18,029.66
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	6,723.21	16,115.76
			5XX Other Purchased Services	4,428.86	8,873.46
			6XX Supplies and Materials	445.32	713.85
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	9,300.00	6,150.00
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	302.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				416,770.28	438,688.14



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Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance					1,465,104.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					336,276.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					438,688.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,362,692.72	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	43,020.00	43,862.40
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,673,545.71	1,867,199.22
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	1,456.89
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	17,278,426.18	17,642,114.68
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	209,479.44	128,700.81
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	5,397.01	3,163.58
XX	XXX 26XX 41X	Energy Utility Services	900,581.26	823,719.46
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	4,185.82
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	636,575.36	161,454.01
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	310,337.25	229,946.50
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	23,920.00	700.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	802,872.00
b. Related Services Block Grant Entitlement	267,624.00
c. Total Entitlements Subject to Reversion	1,070,496.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,423,759.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,940,402.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



Trustees' Financial Summary

FY2015-16

Submit ID: 0966-25206475

**** Recalculated ****

56 Yellowstone County

0966 Billings H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	2,351,472.94	298,778.00	0.00	0.00	0.00
280	1XXX	2XX	470,029.80	89,245.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	207.54	0.00	0.00	0.00	0.00
280	1XXX	5XX	13,613.52	0.00	0.00	0.00	0.00
280	1XXX	6XX	8,892.92	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	447,074.47	0.00	0.00	0.00	0.00
280	21XX	2XX	67,715.21	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	162,192.87	0.00	0.00	0.00	0.00
280	24XX	2XX	30,511.16	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	637.23	0.00	0.00	0.00	0.00
280	24XX	6XX	31.66	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			3,552,379.32	388,023.00	0.00	0.00	0.00

3,940,402.32

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0966-25206475

**** Recalculated ****

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,773,110.00	0.00	0.00	0.00	1,773,110.00
Land Improvements	264,857.00	0.00	0.00	0.00	264,857.00
Buildings	49,575,265.00	0.00	0.00	0.00	49,575,265.00
Machinery and Equipment	4,374,609.00	0.00	0.00	0.00	4,374,609.00
Construction in Progress	13,523.00	0.00	0.00	0.00	13,523.00
Totals at Historical Cost	56,001,364.00	0.00	0.00	0.00	56,001,364.00
Depreciation					
Improvement Accum	105,568.00	0.00	0.00	0.00	105,568.00
Building Accum	21,326,084.00	0.00	0.00	0.00	21,326,084.00
Machinery and Equipment Accum	3,776,489.00	0.00	0.00	0.00	3,776,489.00
Total Accumulated Depreciation	25,208,141.00	0.00	0.00	0.00	25,208,141.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	30,793,223.00	0.00	0.00	0.00	30,793,223.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0966-25206475

**** Recalculated ****

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	3,899,055.00	0.00	0.00	0.00	3,899,055.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,899,055.00	0.00	0.00	0.00	3,899,055.00	0.00	0.00
Bond(s)							
07/12/2012	3,780,000.00	0.00	0.00	0.00	3,780,000.00	0.00	3,780,000.00
02/01/2011	7,580,000.00	0.00	0.00	0.00	7,580,000.00	0.00	7,580,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	11,360,000.00	0.00	0.00	0.00	11,360,000.00	0.00	11,360,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0966-25206475

**** Recalculated ****

56 Yellowstone County

0966 Billings H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	4,326,652.44	533,522.85	0.00	4,860,175.29
Net Pension - TRS	30,177,748.26	2,261,220.06	0.00	32,438,968.32